By:  Lucio S.B. No. 1719

(In the Senate - Filed March 6, 2019; March 14, 2019, read first time and referred to Committee on Natural Resources & Economic Development; April 8, 2019, reported adversely, with favorable Committee Substitute by the following vote: Yeas 9, Nays 0; April 8, 2019, sent to printer.)

COMMITTEE VOTE

               Yea Nay Absent  PNV

Birdwell        X

Zaffirini       X

Fallon          X

Flores          X

Hancock                   X

Hinojosa        X

Hughes                    X

Miles           X

Paxton          X

Powell          X

Rodríguez       X

COMMITTEE SUBSTITUTE FOR S.B. No. 1719 By:  Powell

A BILL TO BE ENTITLED

AN ACT

relating to the allocation of certain state hotel occupancy tax revenue.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1.  Section 33.604, Natural Resources Code, is amended by adding Subsection (b-1) to read as follows:

(b-1)  In addition to the money described by Subsection (b), the account consists of money transferred to the account under Section 156.252, Tax Code. This subsection expires September 1, 2031.

SECTION 2.  Subchapter F, Chapter 156, Tax Code, is amended by adding Section 156.252 to read as follows:

Sec. 156.252.  TEMPORARY ALLOCATION OF CERTAIN REVENUE TO BENEFIT COASTAL COUNTIES. (a)  In this section, "coastal county" means any county adjacent to:

(1)  the Gulf of Mexico; or

(2)  Corpus Christi Bay.

(b)  Beginning with the state fiscal year beginning September 1, 2021, and except as provided by Subsection (d), the comptroller shall, not later than September 30 of each state fiscal year:

(1)  compute the amount of revenue derived from the collection of taxes imposed under this chapter at a rate of two percent and received from hotels located in coastal counties during the preceding state fiscal year; and

(2)  transfer that amount to the coastal erosion response account created under Section 33.604, Natural Resources Code.

(c)  Revenue transferred under this section may be appropriated only to the General Land Office for a purpose consistent with Subchapter H, Chapter 33, Natural Resources Code, that benefits a coastal county.

(d)  Revenue derived from the collection of taxes under this chapter that is placed in a suspense account under Section 151.429(h) or under Section 2303.5055(f), Government Code, is excluded from the computation required by Subsection (b)(1).

(e)  This section expires September 1, 2031.

SECTION 3.  The comptroller of public accounts is required to implement a provision of this Act only if the legislature appropriates money specifically for that purpose. If the legislature does not appropriate money specifically for that purpose, the comptroller may, but is not required to, implement a provision of this Act using other appropriations available for that purpose.

SECTION 4.  This Act takes effect September 1, 2019.

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